

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re: :

Chapter 11

LEHMAN BROTHERS SPECIAL FINANCING  
INC., :

Case No. 08-13888 (JMP)

Debtor. :

(Jointly Administered)

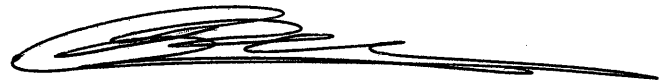
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**NOTICE OF WITHDRAWAL OF PROOF OF CLAIM**

To Epiq Bankruptcy Solutions, LLC  
Attn: Lehman Brothers Holdings Claims Processing  
757 Third Avenue, 3rd Floor  
New York, NY 10017  
United States:

Please take notice that in accordance with Federal Rule of Bankruptcy Procedure 3006, ING Life Insurance and Annuity Company, through its attorney, ING Bank N.V., hereby withdraws the Proof of Claim against Lehman Brothers Special Financing Inc. that is attached hereto as Exhibit A. The Power of Attorney is attached hereto as Exhibit B.

Dated: Amsterdam, The Netherlands  
September 16, 2009



M.J.S.J. Müller  
ING Bank N.V.  
Locationcode:AMP F 04.044  
Bijlmerplein 888  
1102 MG Amsterdam  
The Netherlands

Attorney for ING Life Insurance and Annuity Company

**EXHIBIT A**

KOPIE

**United States Bankruptcy Court/Southern District of New York**  
 Lehman Brothers Holdings Claims Processing Center  
 c/o Epiq Bankruptcy Solutions, LLC  
 FDR Station, P.O. Box 5076  
 New York, NY 10150-5076

In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)
Name of Debtor Against Which Claim is Held <b>Lehman Brothers Special Financing Inc.</b>	Case No. of Debtor <b>08-13888</b>

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

ING Life Insurance and Annuity Company, c/o ING Investment Management LLC, attn.: A. Aponte, 230 Park Avenue, New York, NY 10169.  
 With copies to ING Bank N.V., attn.: M.J.S.J. Müller, Locationcode:AMP F 04.044, Bijlmerplein 888, 1102 MG, Amsterdam, The Netherlands; and Clifford Chance US LLP, attn.: Jennifer C. DeMarco, Esq., 31 West 52nd Street, New York, NY 10019.

Telephone number: 212 309 1777 Email Address:

Name and address where payment should be sent (if different from above)

Telephone number: Email Address:

**1. Amount of Claim as of Date Case Filed: \$ 146,936.16**

If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete Item 5.

If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9), complete Item 6.

- ☒ Check this box if all or part of your claim is based on a Derivative Contract.\*  
☐ Check this box if all or part of your claim is based on a Guarantee.\*

**\*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <http://www.lehman-claims.com> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.**

- ☒ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <http://www.lehman-claims.com> if claim is based on a Derivative Contract or Guarantee.

**2. Basis for Claim: ISDA Master Agreement dated April 17, 2008 between Debtor and Creditor.**  
 (See instruction #2 on reverse side.)

**3. Last four digits of any number by which creditor identifies debtor: \_\_\_\_\_**  
**3a. Debtor may have scheduled account as: \_\_\_\_\_**  
 (See instruction #3a on reverse side.)

**4. Secured Claim (See instruction #4 on reverse side.)**

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☒ Other

Describe: Setoff under the ISDA Master Agreement.

Value of Property: \$ \_\_\_\_\_ Annual Interest Rate \_\_\_\_\_ %

Amount of arrearage and other charges as of time case filed included in secured claim, if any:

\$ \_\_\_\_\_ Basis for perfection: \_\_\_\_\_

Amount of Secured Claim: \$ \_\_\_\_\_ Amount Unsecured: \$ \_\_\_\_\_

**6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9): \$ \_\_\_\_\_**  
 (See instruction #6 on reverse side.)

**7. Credits:** The amount of all payments on this claim has been credited for the purpose of making this proof of claim.  
**8. Documents:** Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary.  
**DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.**

If the documents are not available, please explain:

Date:

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

9/19/09

M.J.S.J. Müller

## PROOF OF CLAIM

### THIS SPACE IS FOR COURT USE ONLY

☐ Check this box to indicate that this claim amends a previously filed claim.

Court Claim Number: \_\_\_\_\_  
 (If known)

Filed on: \_\_\_\_\_

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

☐ Check this box if you are the debtor or trustee in this case.

**5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.**

Specify the priority of the claim:

- ☐ Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).  
☐ Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).  
☐ Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).  
☐ Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).  
☐ Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).  
☐ Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(\_\_\_\_).

Amount entitled to priority:

\$ \_\_\_\_\_

### FOR COURT USE ONLY

**FILED / RECEIVED**

SEP 10 2009

EPIQ BANKRUPTCY SOLUTIONS, LLC

### POWER OF ATTORNEY

The undersigned, ING Life Insurance and Annuity Company a company incorporated under the laws of the United States, having its principal place of business at One Orange Way, Windsor, Connecticut 06095, United States, herewith grants power of attorney to each of:

- Marinus Jan Sybrand Jacob Müller; and
- Dirk Hendrik Bleijenberg,

both acting in their capacity as employee of ING Bank N.V., Corporate Credit Risk Management, Bijlmerplein 888, 1102 MG, Amsterdam, the Netherlands, each an "Attorney" and authorized to represent ING Life Insurance and Annuity Company in respect of the following:

- 1) To file claims regarding US Lehman entities and/or any other Lehman entities;
- 2) To sign all documents in connection to the claims mentioned under 1),

the "Power of Attorney".

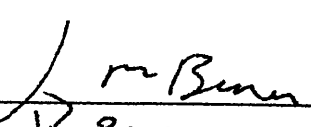
This Power of Attorney may be revoked by notice in writing to each Attorney and any revocation will be effective only upon receipt of such notice.

This Power of Attorney is governed by and shall be interpreted in accordance with Dutch law.

Signed for and on behalf of  
ING Life Insurance and Annuity Company

  
Name: David S. Penninghaus

Title: SUP+ Treasurer  
Date: 9-2-09

  
Name: Joby Benner

Title: Secretary  
Date: 9-2-09

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	Chapter 11
	:	
LEHMAN BROTHERS SPECIAL FINANCING	:	Case No. 08-13888 (JMP)
INC.,	:	
	:	(Jointly Administered)
Debtor.	:	
-----	x	

**ATTACHMENT TO PROOF OF CLAIM**

**Reservation of Rights**

1. ING Life Insurance and Annuity Company ("ILIAC") does not waive any right to claim specific assets, any rights of setoff, recoupment, or counterclaim, or any other right, rights of action, causes of action, or claims, whether existing now or hereinafter arising, that ILIAC has or may have against Lehman Brothers Holdings Inc., LB 745 LLC, PAMI Statler Arms LLC, Lehman Brothers Commodity Services Inc., Lehman Brothers Special Financing Inc., Lehman Brothers OTC Derivatives Inc., Lehman Brothers Derivative Products Inc., Lehman Commercial Paper Inc., Lehman Brothers Commercial Corporation, Lehman Brothers Financial Products Inc., Lehman Scottish Finance L.P., CES Aviation LLC, CES Aviation V LLC, CES Aviation IX LLC, East Dover Limited, Luxembourg Residential Properties Loan Finance S.a.r.l., BNC Mortgage LLC, Structured Asset Securities Corporation, LB Rose Ranch LLC and LB 2080 Kalakaua Owners LLC (collectively, the "Debtors"), Lehman Brothers Inc. ("LBI"), Lehman Brothers International (Europe) ("LBIE") or any of their affiliated entities or any other person or persons, and ILIAC expressly reserves all such rights.

2. ILIAC expressly reserves the right to amend or supplement this claim at any time, in any respect and for any reason, including but not limited to, for the purposes of (a) fixing, increasing, or amending the amounts referred to herein, and (b) adding or amending documents and other information and further describing the claims. ILIAC does not waive any right to amounts due for any claim asserted herein by not stating a specific amount due for any such claim at this time, and ILIAC reserves the right to amend or supplement this claim, if ILIAC should deem it necessary or appropriate, to assert and state an amount for any such claim.

3. This claim is made without prejudice to the filing by ILIAC and related entities of additional proofs of claim for any additional claims against the Debtors, LBI, LBIE and entities affiliated with the Debtors, LBI and/or LBIE of any kind or nature, including, without limitation, claims for administrative expenses, additional interest, late charges, and related costs and expenses, and any and all other charges and obligations reserved under the applicable documents and other transaction documents, and claims for reimbursement in amounts that are not fully ascertainable.

4. This claim is filed under the compulsion of the Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Proofs of Claim, Approving the Form and Manner of Notice Thereof and Approving the Proof of Claim Form, dated July 2, 2009. In executing and filing this claim, ILIAC does not submit itself to the jurisdiction of this Court for any purpose other than with respect to this claim.

5. This claim is not intended to be, and shall not be construed as (i) an election of remedies, (ii) a waiver of any past, present or future defaults, or (iii) a waiver or limitation of any rights remedies, claims or interests of ILIAC.

**EXHIBIT B**

### POWER OF ATTORNEY

The undersigned, ING Life Insurance and Annuity Company a company incorporated under the laws of the United States, having its principal place of business at One Orange Way, Windsor, Connecticut 06095, United States, herewith grants power of attorney to each of:

- Marinus Jan Sybrand Jacob Müller; and
- Dirk Hendrik Bleijenberg,

both acting in their capacity as employee of ING Bank N.V., Corporate Credit Risk Management, Bijlmerplein 888, 1102 MG, Amsterdam, the Netherlands, each an "Attorney" and authorized to represent ING Life Insurance and Annuity Company in respect of the following:

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- 2) To sign all documents in connection to the claims mentioned under 1),

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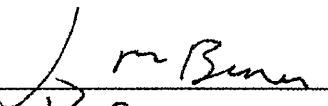
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Signed for and on behalf of  
ING Life Insurance and Annuity Company

Name:  David S. Pendergrass

Title: SUP+ Treasurer

Date: 9-2-09

Name:  Joy Benner

Title: Secretary

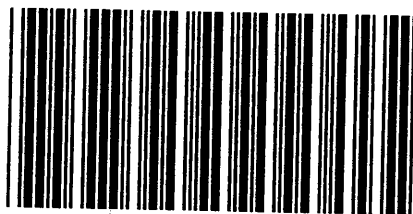
Date: 9-2-09



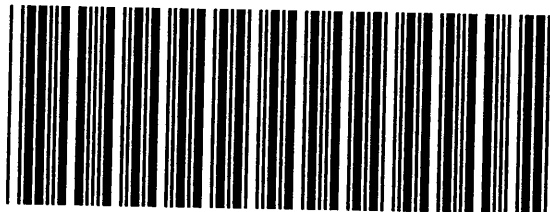
PRODUCT:

**DOX**

DESTINATION:

**TSS**AIR WAYBILL: **6229199196**

Non-Negotiable



FROM:

Account Nr **191214260**ING - Koeriersdesk HAHD  
Francisco Manrubia Jimenez  
Bijlmerplein 888  
1102MG Amsterdam  
Netherlands  
Phone: 31 0 20-563.6558  
REF: CLAUDIA HEUVEL**RECEIVED**

SEP 18 2009

TO:

**EPIG BANKRUPTCY  
SOLUTIONS.LLC**LEHMAN  
757 THIRD AVENUE, 3RD FLOOR  
BROTHERS HOLDING CLAIMS PROCESSING  
**10017 NEW YORK**  
**United States**

Phone:

VALUE:	EUR 0.00	DATE:	17-Sep-2009
WEIGHT:	0.4 kg	AIR WAYBILL:	6229199196
SERVICE:		IMPORT/EXPORT TYPE:	P
DESCRIPTION:	documents		

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01 OF 01  
ORIGIN: **AMS**DHL standard terms and conditions  
apply. Warsaw Convention may also  
apply. Shipment may be carried via  
intermediate stopping places which  
DHL deems appropriate.